Reply of Government.—The existing rules provide sufficiently for this; any special case in which such a course is necessary may be brought to the notice of the local authorities.

SUBJECT No. 88.

Permission to take carts laden with manure and harvested crops on channel bunds.

Mr. K. Krishnachar, Seringapatam Taluk.

Summary of discussion.—Carts laden with manure and harvested crops may be permitted to pass on channel bunds, as the channel authorities object to it at present.

Reply of Government.—May be represented to the local authorities with reference to the particular channel with which the representation is concerned.

SUBJECT No. 89.

Acquisition of lands near channels.

Mr. G. Tirunarnaiengar, Channarayapatna Taluk.

Summary of discussion.—Under big irrigation channels there are many places where cultivated lands are situated at a very low level below the channel. During the rainy season when there is a constant flow of water in the channel, small breaches occur at weak places in the bund. Unless the channels are closed such breaches cannot be repaired. If the channels are closed the raiyats suffer, as it takes a long time to repair the breaches by procuring earth from a long distance; moreover, it costs a great deal as the work has to be carried out urgently. It is therefore suggested that in addition to the channel reserves, some larger extent of land may be acquired and reserved in some places, so that the necessary earth may be taken therefrom in such circumstances.

Reply of Government.—Under Government Proceedings No. 21429—R. F. 183-92, dated 18th June 1896, a margin 10 feet wide is required to be reserved near the rear slope of bunds of tanks and also near channels. This margin was fixed after careful consideration. If in any case a larger area is found to be necessary, the matter should be represented to the local authorities, who are competent to take action in the matter.

SUBJECT No. 90.

Mohatarfa taxation—

Its working and the desirability of its abolition.

Mode of assessing house-tax.

Messrs. Srinivasa Rao, Pavagada Taluk; Nanjundasetty, Maddagiri Taluk; Rama Rao, Sorab Taluk; Chik Ramanna, Suryanaranappa, Sonnegowda, Byregowda, Kolar Taluk; Lakshmi Naranappa, Heggaddevankote Taluk; K. Krishnachar, Seringapatam Taluk; Shamanna Udupa, District Board, Shimoga; Nadig Lakshmana Rao, Bhaskara Rao, Sorab Taluk; Malali Venkataramaiya, Manjarabad Taluk; H. Rama Rao, Tumkur Taluk.

Summary of discussion.—The rules *in re* the levy of mohatarfa in villages are not sufficiently clear and Taluk Jamabandi Officers administer them just as they like. The trouble which the village servants create in the matter can only be compared to the hardship which people were put to in connection with the levy of sayer duties, which were recently abolished by Government. The mohatarfa tax should be done away with in places other than Municipalities and Unions.

The mohatarfa cart-tax may be reduced from Rs. 2 to Re. 1.

Helpless widows were long exempt from the mohatarfa house-tax, but now they are largely taxed. In consideration of their incapacity for work the tax is not levied in some cases, but such exemptions are few and in the majority of instances they are taxed as being fit for cooly work.